

**FILED** **United States District Court**

**SEP 26 2019**

**FOR THE  
NORTHERN DISTRICT OF CALIFORNIA**

SUSAN Y. SPERO  
CLERK, U.S. DISTRICT COURT  
NORTH DISTRICT OF CALIFORNIA

**VENUE: SAN FRANCISCO**

UNITED STATES OF AMERICA,

V.  
**CR-19-0486 CRB**  
[REDACTED]

ROBERT ROWEN and TERESA SU,

DEFENDANT(S).

**INDICTMENT**

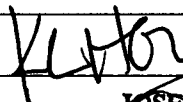
18 U.S.C. § 371 – Conspiracy To Defraud the United States;  
26 U.S.C. § 7201 – Tax Evasion

A true bill.



Foreman

Filed in open court this 26 day of Sept 2019



**KAREN L. HOM**

Clerk

**JOSEPH C. SPERO**

**UNITED STATES MAGISTRATE JUDGE**

Bail, \$

no bail and warrant

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
 BY: ☐ COMPLAINT ☐ INFORMATION ☒ INDICTMENT  
☐ SUPERSEDING
**OFFENSE CHARGED**
 18 U.S.C. Section 371 - Conspiracy  
 26 U.S.C. Section 7201 - Evasion

☐ Petty  
☐ Minor  
☐ Misdemeanor  
☒ Felony

 PENALTY: 18 U.S.C. Sect. 371 - 5 years imprisonment, \$250,000 fine, 3 years supervised release, \$100 special assessment;  
 26 U.S.C. Sect. 7201 - 3 years imprisonment, \$250,000 fine, 1 year supervised release, \$100 special assessment

Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

DEFENDANT - U.S.

Robert Rowen

SEP 26 2019

 DISTRICT COURT, NORTHERN DISTRICT OF CALIFORNIA  
 CLERK, U.S. DISTRICT COURT  
 NORTH DISTRICT OF CALIFORNIA
**UNDER SEAL****CRB****CR 19 0486**

DEFENDANT

**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

Internal Revenue Service

☐ person is awaiting trial in another Federal or State Court, give name of court

☐ this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District

☐ this is a re prosecution of charges previously dismissed which were dismissed on motion of:

SHOW DOCKET NO.

☐ U.S. ATTORNEY ☐ DEFENSE

☐ this prosecution relates to a pending case involving this same defendant

MAGISTRATE CASE NO.

☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under
**IS NOT IN CUSTODY**

Has not been arrested, pending outcome this proceeding.

 1) ☒ If not detained give date any prior summons was served on above charges
2) ☐ Is a Fugitive3) ☐ Is on Bail or Release from (show District)**IS IN CUSTODY**4) ☐ On this charge5) ☐ On another conviction
☐ Federal ☐ State
6) ☐ Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution

 Has detainer been filed? ☐ Yes ☐ No

If "Yes" give date filed

DATE OF ARREST

Month/Day/Year

Or... if Arresting Agency &amp; Warrant were not

DATE TRANSFERRED TO U.S. CUSTODY

Month/Day/Year

Name and Office of Person

Furnishing Information on this form David Anderson

☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S.

Attorney (if assigned)

Cynthia Stier

☐ This report amends AO 257 previously submitted
**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**
☐ SUMMONS ☐ NO PROCESS\* ☒ WARRANT

Bail Amount: \_\_\_\_\_

If Summons, complete following:

☐ Arraignment ☐ Initial Appearance

\* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

Defendant Address:

7048 East Hurlbut, Sebastopol, CA 95472

Date/Time: \_\_\_\_\_

Before Judge: \_\_\_\_\_

Comments:

**DEFENDANT INFORMATION RELATIVE TO A CRIMINAL ACTION - IN U.S. DISTRICT COURT**
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☐ SUPERSEDING
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Name of District Court, and/or Judge/Magistrate Location

NORTHERN DISTRICT OF CALIFORNIA

SAN FRANCISCO DIVISION

DEFENDANT

Teresa Su

SUSA M. S. 0000

CLERK, U.S.

CR 19

0486

**DEFENDANT****IS NOT IN CUSTODY**

Has not been arrested, pending outcome this proceeding.

- 1) ☒ If not detained give date any prior summons was served on above charges SEP 20 2019
- 2) ☐ Is a Fugitive
- 3) ☐ Is on Bail or Release from (show District) \_\_\_\_\_

**IS IN CUSTODY**

- 4) ☐ On this charge
- 5) ☐ On another conviction } ☐ Federal ☐ State
- 6) ☐ Awaiting trial on other charges

If answer to (6) is "Yes", show name of institution \_\_\_\_\_

 Has detainer ☐ Yes  
 been filed? ☐ No

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 give date  
 filed \_\_\_\_\_

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Month/Day/Year

☐ This report amends AO 257 previously submitted**PROCEEDING**

Name of Complainant Agency, or Person (&amp; Title, if any)

Internal Revenue Service

☐ person is awaiting trial in another Federal or State Court, give name of court \_\_\_\_\_☐ this person/proceeding is transferred from another district per (circle one) FRCrp 20, 21, or 40. Show District \_\_\_\_\_
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☐ this prosecution relates to a pending case involving this same defendant

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☐ prior proceedings or appearance(s) before U.S. Magistrate regarding this defendant were recorded under

Name and Office of Person

Furnishing Information on this form David Anderson☒ U.S. Attorney ☐ Other U.S. Agency

Name of Assistant U.S.

Attorney (if assigned) Cynthia Stier**ADDITIONAL INFORMATION OR COMMENTS****PROCESS:**☐ SUMMONS ☐ NO PROCESS\* ☒ WARRANT

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Comments:

\* Where defendant previously apprehended on complaint, no new summons or warrant needed, since Magistrate has scheduled arraignment

1 DAVID L. ANDERSON (CABN 149604)  
2 United States Attorney

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5 UNDER SEAL

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SEP 26 2019  
SHARILY RODRIGUEZ  
CLERK, U.S. DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

8 UNITED STATES DISTRICT COURT  
9 NORTHERN DISTRICT OF CALIFORNIA  
10 SAN FRANCISCO DIVISION

CRB

CR 19 0486

11 UNITED STATES OF AMERICA,

12 Plaintiff,

13 v.

14 ROBERT ROWEN and TERESA SU,

15 Defendants.

) Case No.  
)  
) VIOLATIONS: 18 U.S.C. § 371 – Conspiracy To  
) Defraud the United States; 26 U.S.C. § 7201 – Tax  
) Evasion  
)  
)  
) SAN FRANCISCO VENUE  
)  
)  
)

18 INDICTMENT

19 The Grand Jury charges:

20 Introductory Allegations

21 1. The Internal Revenue Service (“IRS”) is an agency of the United States of America  
22 within the Department of the Treasury.

23 2. The Internal Revenue Code (Title 26 of the United States Code) contains the statutes  
24 and laws of the United States concerning, among other things, tax liability.

25 (a) “Federal income tax” refers to the tax due the United States under the Internal Revenue Code.

26 3. ROBERT ROWEN (“ROWEN”) and TERESA SU (“SU”) were husband and wife  
27 during all times relevant to this Indictment.

28 4. ROWEN and SU were medical doctors practicing alternative medicine at their medical

INDICTMENT

1 clinic in Santa Rosa, California, during all times relevant to this Indictment.

2 5. A.S. worked for ROWEN and SU at their medical clinic from approximately February  
3 2006 until 2008, then as the medical clinic's off-site bookkeeper from 2012 until at least August 8, 2019.

4 6. Lotus Management, LLC was a business owned and operated by ROWEN during all  
5 times relevant to this Indictment.

6 7. Soundview Communications, Inc. was a company located in Georgia, during all times  
7 relevant to this Indictment.

8 8. R.M. worked at R.M. Trading, LLC, a gold coin and precious metals brokerage business  
9 located in Michigan, at all times relevant to this Indictment.

10 9. R.P. worked at Oxbridge Coins, a gold coin and precious metals business located in San  
11 Francisco, at all times relevant to this Indictment.

12 The Conspiracy and Scheme to Evade

13 10. The manner and means by which the conspiracy was sought to be accomplished included,  
14 among others, the following:

15 11. ROWEN filed his 1992 through 1997 U.S. Individual Income Tax Returns [Forms 1040]  
16 with the IRS in 1998, self-reporting a tax liability for each tax year for a combined total of \$179,042 in  
17 taxes due and owing.

18 12. ROWEN filed his 2003 through 2008 Forms 1040 with the IRS in 2010, self-reporting a  
19 tax liability for each tax year for a combined total of \$53,284 in taxes due and owing.

20 13. With knowledge of ROWEN's delinquent federal income tax liabilities, ROWEN and/or  
21 SU attempted to evade payment thereof by concealing ROWEN's ability to pay, and by placing his  
22 assets out of the reach of the United States Government by; placing his assets in the names of nominees  
23 and/or an alter ego; concealing his revenue by depositing it into nominee bank accounts; using cash to  
24 transact his personal and professional business; converting his revenue to gold and silver coins; and  
25 providing false information to the IRS and to the Courts about his ownership interest in assets, revenue,  
26 and other property.

27 //

28 //

1 COUNT ONE: (18 U.S.C. § 371 – Conspiracy To Defraud the United States)

2 14. Paragraphs 1 through 13 of this Indictment are re-alleged and incorporated as if fully set  
3 forth here.

4 15. From on or about January 3, 2007, and continuing to at least September 11, 2018, in the  
5 Northern District of California,

6 ROBERT ROWEN, and  
7 TERESA SU,

8 defendants herein, did unlawfully, voluntarily, intentionally and knowingly conspire, combine,  
9 confederate, and agree together and with each other and with other individuals both known and  
10 unknown to the Grand Jury to defraud the United States for the purpose of impeding, impairing,  
11 obstructing, and defeating the lawful Government functions of the Internal Revenue Service (“IRS”) of  
12 the Treasury Department in the ascertainment, computation, assessment, and collection of the revenue:  
13 to wit, federal income taxes due and owing by ROBERT ROWEN to the United States.

14 Overt Acts

15 16. From on or about January 3, 2007, to at least April 11, 2014, ROWEN and SU instructed  
16 patients at their medical clinic, either personally or through their staff, to make their checks for medical  
17 services payable to R.M. or J.P.

18 17. From on or about January 3, 2007, to at least October 23, 2013, ROWEN, either  
19 individually or through nominees, deposited patient checks into a BOA account in the name of R.M. to  
20 purchase gold and silver coins.

21 18. From on or about October 25, 2013, until at least April 11, 2014, ROWEN, either  
22 individually or through nominees, deposited patient checks into a BOA account in the name of J.P. to  
23 purchase gold and silver coins.

24 19. Between January 3, 2007 and April 11, 2014, ROWEN, both individually and through  
25 nominees and Lotus, converted over \$3,900,000 of his revenue to gold and silver coins.

26 20. On or about November 29, 2010, ROWEN and SU submitted to the IRS amended joint  
27 U.S. Income Tax Returns for tax years 2003 through 2008, reporting a bogus casualty loss.

28 //

INDICTMENT

1           21.     On or about November 13, 2012, ROWEN and SU filed a lawsuit against the United  
2 States of America in the U.S. District Court for the Northern District of California seeking to compel the  
3 IRS to file their amended joint U.S. Income Tax Returns for tax years 2003 through 2008.

4           22.     On or about July 29, 2014, SU filed an action against the United States of America in the  
5 Superior Court of California, County of Sonoma, falsely representing that gold and silver coins seized  
6 by the IRS in March 2014 were her separate property.

7           23.     On or about July 24, 2015, ROWEN falsely represented to the U.S. District Court for the  
8 Northern District of California, that gold and silver coins seized by the IRS in March 2014, was SU's  
9 separate property.

10          24.     On or about March 20, 2014, and on or about April 16, 2014, ROWEN falsely  
11 represented to the IRS that gold coins seized by the IRS in March 2014, was SU's separate property.

12          25.     In or about March 2014, SU contacted a patient of the medical clinic after the IRS seized  
13 that patient's check at the March 2014 civil seizure and requested the patient to stop payment on their  
14 check and issue a new one.

15          26.     On or about December 21, 2015, SU filed a false 2014 Form 1040 reporting that gold and  
16 silver coins from the March 2014 IRS seizure was her separate property.

17          27.     On or about the following dates, October 10, 2016, October 16, 2017, and September 13,  
18 2018, ROWEN and SU filed U.S. Return of Partnership Income [Form 1065] for tax years 2015, 2016  
19 and 2017, falsely reporting each partner's share of income, deductions, and credits.

20          28.     Between October 1, 2012 and February 28, 2014, SU made cash payments to a personal  
21 credit card at Chase Bank.

22          29.     Between November 26, 2012 to December 16, 2013, ROWEN made cash payments to a  
23 personal credit card at Chase Bank.

24          30.     Between December 20, 2013 and November 10, 2014, ROWEN used cash to purchase  
25 cashier's checks to pay rent for the medical practice, his malpractice premium, an attorney, and other  
26 expenses.

27          31.     On or about October 26, 2012, and January 25, 2013, ROWEN used cash to pay property  
28 taxes using a name other than his own.

All in violation of Title 18, United States Code, Section 371.

COUNT TWO: (26 U.S.C. § 7201 – Tax Evasion)

32. Paragraphs 1 through 31 of this Indictment are re-alleged and incorporated as if fully set forth here.

33. From approximately September 19, 2005, and continuing to at least September 11, 2018, in the Northern District of California and elsewhere, the defendant,

ROBERT ROWEN,

a resident of Sebastopol, California, did willfully attempt to evade and defeat the payment of the tax liabilities due and owing by him to the United States of America, for the periods and in the amounts identified below:

Period	Tax Form	Due Date of Return	Date Return Filed	Tax Due Reported on Tax Return Filed	Penalty Due on 3/20/14	Interest Due on 3/20/14
1992	1040	4/15/93	6/22/98	\$ 30,835	\$ 14,644.08	\$ 114,942.22
1993	1040	4/15/94	6/29/98	\$ 27,120	\$ 48,789.80	\$ 276,391.79
1994	1040	4/17/95	6/29/98	\$ 33,116	\$ 50,804.30	\$ 177,831.10
1995	1040	4/15/96	6/29/98	\$ 25,112	\$ 59,459.30	\$ 254,340.60
1996	1040	4/15/97	5/18/98	\$ 29,744	\$ 38,727.96	\$ 170,732.96
1997	1040	4/15/98	7/6/98	\$ 33,115	\$ 10,318.75	\$ 54,102.96
2003	1040	4/15/04	9/13/10	\$ 19,749	\$ 9,890.31	\$ 11,132.99
2004	1040	4/15/05	9/20/10	\$ 15,068	\$ 7,589.10	\$ 7,255.98
2005	1040	4/17/06	9/27/10	\$ 5,688	\$ 2,929.95	\$ 2,087.70
2006	1040	4/17/07	10/4/10	\$ 5,765	\$ 2,780.58	\$ 1,462.66
2007	1040	4/15/08	7/23/10	\$ 4,902	\$ 1,813.74	\$ 692.15
2008	1040	4/15/09	9/6/10	\$ 2,112	\$ 561.72	\$ 127.32
Total				\$ 232,326	\$248,309.59	\$1,071,100.43

by committing various affirmative acts of evasion, including:

- concealing and attempting to conceal from the IRS the nature and extent of assets available to him to pay his federal income tax liabilities set forth above;
- forming Lotus Management LLC (“Lotus”) on or about November 27, 2006, to receive his revenue from Soundview;

- 1 • directing A.S. to open a business checking account for Lotus at Wells Fargo, deposit the
- 2 Soundview checks, then use the proceeds to purchase gold and silver coins for him;
- 3 • instructing patients at his medical clinic, either personally or through the staff, to make their
- 4 checks for medical services payable to R.M. or J.P., then cause the checks to be deposited in
- 5 R.M. and J.P.'s bank accounts;
- 6 • filing a lawsuit on or about September 19, 2005, against the United States of America in the U.S.
- 7 District Court for the Northern District of California for a declaratory judgment as to "whether or
- 8 not the plaintiff is a taxpayer pursuant to, and/or under 26 U.S.C. § 7701(a)(14)";
- 9 • submitting to the IRS amended joint U.S. Income Tax Returns for tax years 2002 through 2008,
- 10 reporting a bogus casualty loss;
- 11 • filing a lawsuit against the United States of America in the U.S. District Court for the Northern
- 12 District of California on November 13, 2012, seeking to compel the IRS to file his amended joint
- 13 U.S. Income Tax Returns for tax years 2003 through 2008.
- 14 • falsely representing to the U.S. District Court for the Northern District of California, the Superior
- 15 Court for the State of California, and to the IRS that gold and silver coins seized by the IRS in
- 16 March 2014, were SU's separate property;
- 17 • sending a letter to the IRS in April 2014, falsely stating he had no assets or source of income;
- 18 • filing U.S. Return of Partnership Income [Form 1065] for tax years 2015, 2016 and 2017, falsely
- 19 reporting each partner's share of income, deductions, and credits;
- 20 • making cash payments to a personal credit card at Chase Bank between November 26, 2012 to
- 21 December 16, 2013;
- 22 • using cash to purchase cashier's checks between December 20, 2013, and November 10, 2014, to
- 23 pay rent for the medical practice, his malpractice premium, and an attorney;
- 24 • using cash to pay property taxes on or about October 26, 2012, and January 25, 2013;
- 25 All in violation of Title 26, United States Code, Section 7201.

26 COUNT TWO: (26 U.S.C. § 7201 – Tax Evasion)

27 34. Paragraphs 1 through 33 of this Indictment are re-alleged and incorporated as if fully set  
28 forth here.

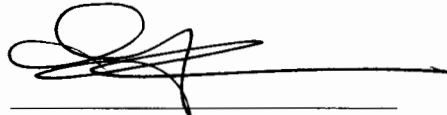
INDICTMENT

- filing a fraudulent 2014 tax return reporting a “sale” of “Collectibles” sold on or about March 20, 2014 with a cost basis of \$377,859, and a sales price of “806,139.”

All in violation of Title 26, United States Code, Section 7201.

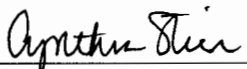
DATED: 26 Sept 2019

A TRUE BILL



FOREPERSON

DAVID L. ANDERSON  
United States Attorney

  
CYNTHIA STIER  
Assistant United States Attorney

INDICTMENT

FILED

SEP 26 2019

UNITED STATES DISTRICT COURT  
NORTHERN DISTRICT OF CALIFORNIA

SUSAN Y. SOONG  
CLERK, U.S. DISTRICT COURT  
NORTH DISTRICT OF CALIFORNIA

CRIMINAL COVER SHEET

**Instructions:** Effective November 1, 2016, this Criminal Cover Sheet must be completed and submitted, along with the Defendant Information Form, for each new criminal case.

CRB

**UNDER SEAL**

CASE NAME:

USA v. Robert Rowen and Teresa Su

CASE NUMBER:

**CR 19 0486**

Is This Case Under Seal?

Yes ☒ No

Total Number of Defendants:

1 2-7 ☒ 8 or more

Does this case involve ONLY charges under 8 U.S.C. § 1325 and/or 1326?

Yes No ☒

Venue (Per Crim. L.R. 18-1):

SF ☒ OAK SJ

Is this a potential high-cost case?

Yes No ☒

Is any defendant charged with a death-penalty-eligible crime?

Yes No ☒

Is this a RICO Act gang case?

Yes No ☒

Assigned AUSA

(Lead Attorney): AUSA Cynthia Stier

Date Submitted: 8/26/2019

Comments:

CR 19 486 CRB